

ACC COURSE STUDENT LEARNING OUTCOMES

ACC 105 - Taxation for Individuals

Students will be able to locate authoritative tax sources and determine how the law addresses individual tax questions.

Students will be able to apply tax laws to calculate income, deductions, credits, exclusions, and tax liability.

Students will be able to prepare individual tax returns in compliance with current laws and ethical standards.

ACC 135 - Bookkeeping I

Students will be able to identify the principles and purpose of financial accounting.

Students will be able to record business transactions and prepare adjusting and closing entries.

Students will be able to analyze and record transactions involving sales, accounts receivable, purchases, accounts payable, cash management, and payroll.

Students will be able to prepare and interpret basic financial statements.

ACC 136 - Bookkeeping II

Students will be able to apply specialized journals to analyze and record transactions involving uncollectible accounts, notes receivable and payable, inventory, long-term assets, bonds, and capital transactions.

Students will be able to identify and apply accounting methods for partnerships and corporations.

Students will be able to prepare and analyze financial statements to support basic business decision-making and evaluation.

ACC 180 - Payroll and Employee Benefit Accounting

Students will be able to apply payroll and tax regulations to accurately calculate employee gross pay, deductions, and net pay.

Students will be able to prepare payroll records and reports, including employee earnings statements and required federal, state, and local tax filings such as Form W-2, Form 941, and state withholding reports.

Students will be able to apply payroll laws and compliance requirements, including the Fair Labor Standards Act (FLSA), overtime rules, minimum wage, and other federal and state labor regulations, to ensure accurate, lawful, and ethical payroll practices.

ACC 201 - Financial Accounting

Students will be able to apply generally accepted accounting principles (GAAP) to record, classify, and summarize financial transactions.

Students will be able to prepare and interpret basic financial statements, including the balance sheet, income statement, and statement of cash flows.

Students will be able to analyze financial information to evaluate the financial position and performance of a business.

ACC 202 - Managerial Accounting

Students will be able to distinguish between financial and managerial accounting and identify their roles in business decision-making.

Students will be able to classify costs, analyze cost behavior, and apply job order and process costing to assess product profitability.

Students will be able to prepare and use cost-volume-profit analysis, incremental analysis, budgeting, capital budgeting, and performance evaluation techniques to support managerial decisions.

ACC 203 - Intermediate Accounting I

Students will be able to describe and apply the conceptual framework of accounting, including key principles, assumptions, and the structure of financial accounting.

Students will be able to apply appropriate accounting methods to record, classify, and report current and long-term assets, including cash, receivables, inventories, property, plant and equipment, intangible assets, and investments.

Students will be able to prepare, analyze, and interpret financial statements and related disclosures in accordance with Generally Accepted Accounting Principles (GAAP).

ACC 204 - Intermediate Accounting II

Students will be able to describe the conceptual framework of accounting and explain how Generally Accepted Accounting Principles (GAAP) are applied to liabilities, equity, and complex financial transactions.

Students will be able to apply appropriate accounting methods to record, classify, and report current and long-term liabilities, contingencies, income taxes, compensation, stockholders' equity, earnings per share, accounting changes, and error correction.

Students will be able to prepare, analyze, and interpret financial statements and related disclosures for complex financial transactions in accordance with Generally Accepted Accounting Principles (GAAP).

ACC 205 - Cost Accounting

Students will be able to explain the principles, classifications, and methodologies of cost accounting and their significance for organizational decision-making.

Students will be able to apply job order and process costing, activity-based costing, cost-volume-profit analysis, budgeting, departmental allocation, pricing, and performance evaluation to create reports for practical business scenarios.

Students will be able to interpret and apply cost information ethically and effectively to support operational and strategic decisions.

ACC 220 - Microcomputer Accounting Systems

Students will be able to apply generally accepted accounting principles (GAAP) to analyze, record, classify, and summarize financial transactions.

Students will be able to use accounting software to record transactions related to the general ledger, accounts receivable, accounts payable, payroll, inventory, and bank reconciliations.

Students will be able to use accounting software to prepare financial statements and other reports, and then review them for accuracy and completeness.

ACC 222 - Excel for Accounting

Students will be able to employ Microsoft Excel to organize and analyze Accounting Problems.

Students will be able to identify Problem objectives and develop presentations of these in a spreadsheet file.

Students will be able to employ efficiency functions inherent in the software to promote better presentations and answers.

ACC 290 - Certified Bookkeeper Course

Students will be able to analyze and identify journal entry, payroll, inventory and fixed asset errors and construct corrections applying generally accepted accounting principles as reinforcement prior to sitting for the national AIPB examination.

Students will be able to compare and contrast internal accounting control procedures to design accounting systems which identify errors and synthesize solutions.

ACC 295 - Work Experience

CSLOs are under review.